

**BELIZE:**

**CUSTOMS AND EXCISE DUTIES (AMENDMENT) (NO. 2)**  
**ACT, 2024**

**ARRANGEMENT OF SECTIONS**

1. Short title.
2. Amendment of Schedule I.
3. Amendment of Schedule II.



**No. 23 of 2024**

**I assent,**

**(H.E. DAME FROYLA TZALAM)**

*Governor-General*

29th November 2024

**AN ACT** to amend the Customs and Excise Duties Act, Chapter 48 of the Laws of Belize, Revised Edition 2020, to vary the rate of duty for Diesel Oils and Biodiesel; to provide for new sub-headings for Diesel Oils and Biodiesel; to increase the list of items subject to excise duty; and to provide for matters connected therewith or incidental thereto.

*(Gazetted 30th November, 2024).*

***BE IT ENACTED***, by and with the advice and consent of the House of Representatives and Senate of Belize and by the authority of the same, as follows:

1. This Act may be cited as the

Short title.

**CUSTOMS AND EXCISE DUTIES (AMENDMENT)**  
**(NO. 2) ACT, 2024,**

CAP. 48.  
48 of 2021.  
1 of 2023.  
38 of 2023.  
10 of 2024.

and shall be read and construed as one with the Customs and Excise Duties Act which, as amended, is hereinafter referred to as the principal Act.

2. Schedule I of the principal Act is amended by substituting the following rates of duties for the rates appearing under the columns headed “MFN”, “CARICOM”, “EU/UK”, “GUAT”, “TW/ROC” opposite the column headed “HEADING” –

HEADING	BZ	DESCRIPTION OF GOODS	MFN	CARICOM	EU/UK	GUAT	TW/ROC
2710.20.50	00	Diesel Oils	0%	0%	0%	0%	0%
3826.00.00	00	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous mineral	0%	0%	0%	0%	0%

Amendment of  
Schedule II.

3. Schedule II of the principal Act is amended by–

- (a) deleting sub-heading “2710.19.14” and substituting it with the new sub-heading “2710.19.40”; and
- (b) inserting the following new sub-headings along with the following rates of duties–

Tariff Heading No.	BZ	Description of Goods	Rate of Excise Duty
2710.20.50	00	Diesel Oils	\$3.57/Imperial Gallon
3826.00.00	00	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous mineral	\$3.57/Imperial Gallon